

Dorset Council

Approach to Internal Audit Planning 2025/26

Internal Audit Planning 2025/26: The Approach

The work of Internal Audit should align strategically with the aims and objectives of the organisation, taking into account key risks, operations and changes. In order to do this Internal Audit needs to be flexible in adapting audit plans to handle rapidly changing risks, priorities and challenges.

It is the responsibility of the Senior Leadership Team, and the Audit & Governance Committee to ensure that the audit work scheduled and completed throughout the year contains sufficient and appropriate coverage of key risks.

Approach to Internal Audit Planning 2025/26

SWAP has been working with Senior Management in Dorset Council delivering a fully flexible and responsive approach to audit planning, for a number of years. The pace of change within local authorities has not slowed up and if anything, is requiring more transformational change to manage the demands on services. We have demonstrated that our flexible planning approach has ensured that we are supporting the Council by collaboratively aligning our work to the Council's aims, objectives and key risks. This helps to ensure that we are auditing the right things, at the right time; enabling us to provide insight and value when and where it is required.

We have fully embedded our continuous risk assessment and rolling plan approach and we build our plan in conjunction with management as the year progresses.

The resulting programme will be a combination of requested audit work aligned to corporate priorities, combined with audit work recommended by SWAP, driven by our continuous risk assessment. This risk assessment will be based on the Council's Principal risks and service risk registers as well as the Council's performance management data. Overlaid onto this assessment will be SWAP's sector-wide top 10 risk areas, with additional consideration of our core recommended areas of coverage. The results of our risk assessments are shared with Senior Management in Directorates to obtain their view on the value of internal audit involvement. In developing risk assessments, we will also take account of other sources of assurance, where relevant.

As the year progresses, we will update the Committee through our usual quarterly update report on Internal Audit activity. It will be through this process and through live access to SWAP's Audit management system AuditBoard that the Senior Leadership Team and Audit & Governance Committee members will be able to assess whether the audit work building throughout the year provides sufficient and appropriate coverage of key risks.

Delivery of an internal audit programme of work that provides sufficient and appropriate coverage of key risks, will enable us to satisfy our requirement to provide a well-informed and comprehensive year-end annual internal audit opinion.

Annually, or as a change requires, we provide you with our Internal Audit Charter, for your approval, that reflects the role and responsibilities of us as internal auditors within your organisation. We have included an updated Audit Charter for the Committee's consideration and approval as an appendix to this paper.

Internal Audit Planning 2025/26: The Approach

We would encourage SLT and the Audit & Governance Committee to regularly review the dashboard in AuditBoard in order to assess our rolling internal audit coverage.



A Rolling & Live Programme of Audit Work

Throughout 2024/25 we have continued to develop and refine a live rolling plan dashboard which is held on SWAPs Audit Management system, AuditBoard. Through this system Committee members and Senior Council officers are able to access and view our live rolling audit [plan document](#).

This dashboard provides an assessment of how our audit work is building throughout the year to enable SWAP to provide an annual opinion on the Council’s governance, risk management and control environment. The continuous risk assessment and planning approach highlighted above, aims to ensure that we have a reasonable and equitable spread of work covering the Authority’s key strategic risks.

The rolling plan dashboard details all work we have completed across the year, along with work in progress and the status of that work.

The list of ‘Future Proposed Audits’ is our rolling audit plan, and details audit work that we propose to undertake in the future, along with an assessment of the priority of that work. The tables below provide a sample of our future proposed work currently planned and this will grow as the year progresses.

This will help to confirm:

- That the internal audit plan builds throughout the year to provide adequate coverage of the key risks faced by the organisation
- That sufficient assurance is being received to monitor the organisation’s risk profile effectively; and
- That the areas included on the Future Proposed Audits remain appropriate, with an accurate priority assessment

Audit Title	Type of Work	Priority
DC Depot Management	Assurance	Higher priority
DC Our Future Council - Achievement of S...	Assurance	Higher priority
DC New Procurement Regulations	Assurance	Medium priority
DC Adults Social Care Transformation Prog...		Medium priority
DC Debt Collection - Adults & Housing	Assurance	Medium priority
DC Disclosure and Barring Service	Assurance	Medium priority
DC Effective Property Services Management	Assurance	Medium priority
DC Home to School Transport Appeals		Medium priority
DC ICT Application Portfolio Management	ICT	Medium priority
DC ICT User Access Management (Applicat...	ICT	Medium priority
DC Monitoring of High Needs Block Expen...	Assurance	Medium priority
DC NSAP and RSAP Grant Certification	Grant Certification	Medium priority
DC Post-CQC Inspection review	Assurance	Medium priority
DC Progress against CIPFA Financial Mana...	Assurance	Medium priority
DC Property Acquisitions and Disposals	Assurance	Medium priority
DC Unregulated Placements	Assurance	Medium priority
DC DLEP Growth Hub Grant Certification 2...	Grant Certification	Medium priority
DC Provider QA Process/ Contract Monitor...		Medium priority
Children's Services Contracts & Placement ...	Assurance	Lower priority

Audit Title	Type of Work	Priority
DC Childcare Expansion Capital Grant Certi...	Grant Certification	Lower priority
DC Councillor Code of Conduct		Lower priority
DC Housing Delivery/ Planning obligations...	Assurance	Lower priority
DC ICT Vulnerability Management	ICT	Lower priority
DC Suitability of Commissioning Provisions	Assurance	Lower priority
DC Tax Evasion Review		Lower priority
DC Active Travel Fund 5 (2024/25): No 31/...	Grant Certification	Lower priority
DC Brokerage/ Commissioning Process		Lower priority
DC Centralised debt recovery processes	Assurance	Lower priority
DC Early Years Block and Funding 2		Lower priority
DC Effectiveness of Strategic Asset Manag...	Assurance	Lower priority
DC Effectiveness of using Digital Technolo...		Lower priority
DC Extended Role of the Virtual School an...	Assurance	Lower priority
DC Family Hubs Programme	Assurance	Lower priority
DC Moving from Self-Funding to Council F...		Lower priority
DC Refugee Resettlement Programme		Lower priority
DC Safer Recruitment and Keeping Childre...	Assurance	Lower priority
DC School Attendance and Absence	Assurance	Lower priority
DC Workforce - Operational Adult Social C...		Lower priority

Internal Audit Planning 2025/26: SWAP Internal Audit Services

SWAP is a public sector, not-for-profit internal audit partnership covering 27 organisations. Dorset Council is a part-owner of SWAP, and we provide the internal audit service to the Council.

Over and above our Internal Audit service delivery, SWAP will look to add value throughout the year wherever possible. This will include:

- Benchmarking and sharing of best-practice between our public-sector Partners.
- Regular updates containing emerging issues, risks and fraud alerts identified across the SWAP partnership and beyond.

As a company, SWAP has adopted the following values, which we ask our clients to assess us against following every piece of work that we do:

We will:

- *Exceed expectations;*
- *Be pragmatic and focus on what matters;*
- *Be inventive and offer creative solutions;*
- *Be visible and responsive*



Your Internal Audit Service

Audit Resources

The 2025/26 Internal Audit programme of work will be delivered within an overall budget of £457,844, which represents a 3% increase on the previous year, as agreed by the Service Manager for Assurance. No budget cuts have been proposed for the forthcoming year. The current Internal Audit resources available represent a sufficient and appropriate mix of seniority and skill to be effectively deployed to deliver the expected work. We would encourage alternative sources of assurance to be sought or identified where internal audit coverage of key risks has not been undertaken.

The key contacts in respect of your Internal Audit service for Dorset Council are:

Sally White, Assistant Director – sally.white@swapaudit.co.uk, 07820312469

Angie Hooper, Principal Auditor – angela.hooper@swapaudit.co.uk 0753645327

External Quality Assurance

Over the past year SWAP work has been completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors (IPPF). This has been replaced with the [Global Internal Audit Standards](#) plus the [UK Public Sector Application Note](#) and the [CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government](#) (to be referred to as 'The Standards'). These three documents together provide the framework by which Internal Auditors in the Public Sector must comply from April 2025

As required within both the IPPF and The Standards, SWAP is subject to an External Quality Assessment (EQA) of Internal Audit Activity at least every 5 years. The last of these was carried out in December 2024 which confirmed 'General Conformance' with the IPPF. Members of the Audit Committee have been provided with a full copy of this report.

Conflicts of Interest

We are not aware of any conflicts of interest within Dorset Council that would present an impairment to our independence or objectivity. Furthermore, we are satisfied that we will conform with the previous IIA Code of Ethics and also with the Global Internal Audit Standards in the UK Public Sector which includes ethics and professionalism standards in relation to Integrity, Objectivity, Confidentiality, Due Professional Care & Competency.

Our Reporting

A summary of Internal Audit activity will be reported quarterly to the Audit & Governance Committee (*as well as our detailed rolling plan dashboard highlighted above being available throughout the year*). Our reporting to the

Internal Audit Planning 2025/26: The Approach

Audit & Governance Committee will include any significant risk and control issues, governance issues, and other matters that require the attention of SLT and/or the Audit & Governance Committee. We will also report any response from management to a risk we have highlighted that, in our view, may be unacceptable to the organisation.